

MICHIGAN SBT INSURANCE COMPANY 2003

Insurance Company Single Business Tax



Tax Forms and Instructions

WHAT'S INSIDE

Certified Community Foundations and Component Funds	17
Revenue Administrative Bulletins	18

Forms and Instructions

1366 Insurance Company Annual Return for SBT and Retaliatory Tax	3
Instructions for Form 1366	5
C-8000MC SBT Miscellaneous Credits	7
Instructions for Form C-8000MC	11
1988 2003 Insurance Company Quarterly Return for SBT and Retaliatory Tax	13
Instructions for Form 1988	15

For questions or information, contact us at:

Customer Contact Division
Single Business Tax Unit
Michigan Department of Treasury
Lansing, MI 48922
517-636-4700

Important News for 2003....

Tax Rate: The tax rate for the 2003 tax year remains at 1.0735%.

Credit Percentage: The credit percentage for the 2003 tax year is 100%.

Penalties Amended, PA 657 of 2002. The penalty for failure to remit a tax with a negotiable remittance is changed from 50% of the tax due to 25%. The revised penalty for failure or refusal to file a return or pay a tax within the time specified is 5% of the tax due. The penalty increases by an additional 5% per month, or fraction thereof, after the second month, to a maximum of 25%. Additionally, the bill eliminated a penalty for failing to file during a tax amnesty period.

New/revised credits. The new credits for tax years beginning after 2002 are the Next Energy Payroll and/or Business Activity Credit and the Pharmaceutical Credit. Revisions were made to the Renaissance Zone Credit and the Brownfield Credit. For more information on these and other credits, see Form C-8000MC, *SBT Miscellaneous Credits*, on page 7.

Instructions for Form 1366

Insurance Company Annual Return for SBT and Retaliatory Tax

General Information

① The effective tax rate for the 2003 tax year is 1.0735%.

This return is due March 1, 2004.

Who Must File

All insurance companies must file this return.

If apportioned or allocated gross receipts are less than \$350,000, then it is not necessary to complete the SBT portion of this return. Foreign or alien insurers whose gross receipts are less than \$350,000 must still complete the retaliatory section of the return on lines 32-46.

All insurers, domestic and foreign, must submit copies of *Schedule T* and the *Michigan Business Page* when filing this return.

Signing the Return

All returns must be signed and dated by the taxpayer or the taxpayer's authorized agent. If someone else has prepared the return, the preparer must also sign it and give his or her business address and telephone number in the space provided.

Rounding Figures

Report all amounts in whole dollars. Round amounts of 50 cents or more up. Carry all percentages to six decimal places. Do not round percentages. For example, 24.154256 percent becomes 24.1542 (.241542).

Filing Estimated Tax Returns

Estimates must be paid in any year that the annual tax liability is expected to be more than \$600. Estimates must equal at least 85 percent of the current year tax liability, or equal the tax liability for the previous year if the tax was less than \$20,000, provided these payments are made in 4 timely equal payments. If they are not, the taxpayer will be charged penalty and interest. Quarterly estimate payments are due on April 30, July 31, October 31 and January 31.

Computing Penalty and Interest

By law, penalty is 5% of tax due. Penalty increases by an additional 5% per month, or fraction thereof, after the second month to a maximum of 25%. This applies to annual and estimated returns.

How to Get Forms

If additional forms are needed, visit the Michigan Department of Treasury Web site at: www.michigan.gov/treasury

Contacting Treasury

For general questions, call the Customer Contact Division, Single Business Tax Unit, at (517) 636-4700.

Line-By-Line Instructions

Lines not listed are explained on the form.

Line 2: Enter the federal employer identification number (FEIN) or the Treasury assigned (TR) number. If the taxpayer doesn't have an account number, one will be assigned. This number must appear on all documents sent to Treasury.

Line 3: Check the box to indicate the company's status. Alien insurance companies check "foreign," unless the port of entry is Michigan, in which case the company is considered "domestic" for the filing of this return.

Adjusted Receipts

Line 5: Enter the amount of total company adjusted receipts for the period.

Gross Receipts Checklist

1. Rental and royalty receipts, unless received from an affiliated insurance company or an insurance agent for the company.
2. Gross direct premiums received.
3. Receipts from administrative services only (ASO) contracts with a person who is not an affiliated insurance company or an affiliated nonprofit corporation.
4. Receipts from a business activity other than the business of insurance.
5. Charges attributable to premiums paid on a deferred or installment basis.
6. Servicing carrier fees received from the Michigan auto insurance placement facility.

Excluded Receipts

1. Receipts from interest, dividends, or proceeds from the sale of assets.
2. Receipts on the sale of annuities.
3. Receipts on all reinsurance transactions.
4. Any income which is a flow through from a partnership or other entity whose business activities would be taxable under the Single Business Tax Act.

Apportionment

Line 6: Enter Michigan gross direct premiums received excluding annuity considerations and reinsurance assumed.

Line 7: Enter total gross direct premiums received everywhere excluding annuity considerations and reinsurance assumed.

Disability Insurance Exemption

Line 12: Subtract \$180,000,000 from the amount entered on line 11. If the result is less than zero, enter zero on line 12.

Credits

Line 17: Enter the amounts paid to the listed facilities or associations from 1/1/2002 to 12/31/2002, the year immediately preceding the 2003 tax year, including special assessments. Net amounts paid and refunds received during the 2002 tax year for the same facility. If refunds received exceed the amount paid in the year for the same facility, enter zero.

Line 19: This year's credit percentage is 100%. Carry the amount on line 18 here.

Line 20: Enter the amount of Michigan regulatory fees paid in 2003 (under MCL 500.224). Multiply this amount by 50 percent and enter the result on line 20.

Line 22: Subtract line 21 from line 16. If line 21 is greater than line 16, enter zero. The credit on line 21 may not be carried forward to another taxable year.

Line 23, Community Foundation Credit: To be eligible for this credit, the taxpayer must have donated to a Michigan foundation that has been certified by the Michigan Department of Treasury. For a complete list of certified foundations, see page 17. Enter the code for the foundation contributed to. The credit will not be received if the proper code is not entered. The credit is limited to the smallest of 50 percent of the contribution, 5 percent of tax on line 16, or \$5,000.

Line 25, Homeless Shelter/Food Bank Credit: A partial credit is allowed when making a cash donation to a qualifying shelter for

homeless persons, food kitchen, food bank or other entity whose primary purpose is to provide overnight accommodations, food or meals to indigent persons. The credit is limited to the smallest of 50 percent of the contribution, 5 percent of tax on line 16 or \$5,000. For more information, request *Revenue Administrative Bulletin 1992-10*.

Line 27, Public Contribution Credit (Public Colleges and Libraries): A partial credit is allowed when donating during the taxable year to institutions of higher learning located in Michigan, Michigan public libraries, the Michigan colleges foundation, public broadcasting stations located in Michigan and any nonprofit corporation, fund, foundation, trust or association organized and operated exclusively for the benefit of institutions of higher learning located in Michigan. The credit is limited to the smallest of 50 percent of the contribution, 5 percent of tax on line 26, or \$5,000.

Line 29, Nonrefundable Credits: If claiming an Enterprise Zone Credit, a Michigan Economic Growth Authority (MEGA) Business Activity Credit, a Renaissance Zone Credit, a Michigan Historic Preservation Tax Credit, a Low-Grade Hematite Pellet Credit, or a Brownfield Redevelopment Credit, complete Form C-8000MC, *SBT Miscellaneous Credits*, enter the amount from line 28 of this form on C-8000MC, line 17. Enter the amount from Form C-8000MC, line 82, here. Attach Form C-8000MC to the return.

①**Note:** Form C-8000MC is historically filed as a schedule with Form C-8000, *SBT Annual Return*. The line references on Form C-8000MC will not apply to this return.

Retaliatory Instructions

(For foreign and alien insurers only; domestic insurers skip lines 31-46)

Include with the return a copy of the State of Incorporation tax form on which Michigan premiums were reported.

Do not mail this return with the Michigan annual financial statement, and do not send the annual statement filing fee with this return. The taxpayer will be billed separately for the annual statement filing fee by the Michigan Insurance Bureau.

Enter all items that are required of a Michigan insurance company. In some instances, there will be taxes and obligations imposed in other states for which Michigan has no corresponding requirement. Because of the manner of this calculation, completing these items on a Michigan basis may be difficult. Nonetheless, difficulty of calculation does not excuse a foreign insurer from paying to Michigan the same type of obligation a similar Michigan insurer is required to pay in the company's state of domicile.

Do not include the following Michigan assessments, or comparable assessments in the company's state of incorporation, in the retaliatory calculation:

The Michigan Workers' Compensation Placement Facility.

The Michigan Basic Property Insurance Association.

The Catastrophic Claims Association.

The Michigan Auto Insurance Placement Facility.

The Michigan Life and Health Insurance Guaranty Association.

The Property and Casualty Guaranty Association.

California insurers must include Bureau of Fraudulent Claims assessments. New York domiciled companies **must file** and pay a tentative retaliatory tax to Michigan by the annual due date, March 1, 2004. An **amended** return must be filed 30 days after the actual CT33 return is filed with New York. Do not submit a photocopy of the actual CT33 return. We cannot process them and will return them. Transfer the CT33 numbers onto the amended Form 1366.

Lines 32 - 47. In the Michigan column, enter actual payments made to Michigan. In the State of Incorporation column, enter the payments that would have been payable by a similar Michigan company doing business in the company's home state.

Line 32: Enter the tax a Michigan company would pay in the state of incorporation for the company's Michigan business. Attach a copy of the state's tax form on which Michigan premiums were reported.

Lines 40 - 44: Attach proof of payment for any items listed in the Michigan column. Itemize any other assessments not listed. Attach a separate list if necessary.

Line 46: Subtract line 45, column B from line 45, column A. This amount can't be less than zero. If line 45, column B is a negative number, add column A to the negative number in column B. This will increase the retaliatory amount reported.

Payments

Line 49: Enter the total tax paid with the quarterly tax returns.

Line 50: Enter any tentative payment of estimated tax made with a request for more time to file the return.

Line 51, Refundable Credits. If claiming a Michigan Economic Growth Authority (MEGA) Employment Tax Credit, a Workers Disability Supplemental Benefit (WDSB) Credit, or an Apprenticeship Credit, see *SBT Miscellaneous Credits* (Form C-8000MC). **Enter the amount from Form C-8000MC, line 14, here.** Attach Form C-8000MC to the return.

Line 55 and 56, Penalty and Interest. See "Computing Penalty and Interest" under General Information.

Mailing instructions

Mail the return to:

With payment:

**Michigan Department of Treasury
Dept. 77229
Detroit, MI 48277-0229**

Without payment:

**Michigan Department of Treasury
P.O. Box 30059
Lansing, MI 48909**

Make checks payable to "State of Michigan." Write the FEIN on the remittance.

Instructions for C-8000MC

Miscellaneous Credits

Purpose: To allow eligible taxpayers to claim the Michigan Economic Growth Authority (MEGA), Workers' Disability Supplemental Benefit (WDSB), Apprenticeship, Next Energy, Enterprise Zone, Michigan Historic Preservation, Low Grade Hematite Pellet, Pharmaceutical, Renaissance Zone and Brownfield credits. Review the descriptions carefully before claiming a credit as there are strict eligibility requirements. Follow the instructions on the form for each credit.

PART 1: Refundable Credits

The MEGA Employment Tax Credit promotes economic growth and jobs in Michigan. Projects must be certified by MEGA. Approved businesses receive a certificate from MEGA each year showing the total amount of tax credit allowed. Attach the *Annual Tax Credit Certificate* to the return to substantiate a claim. The credit will be disallowed if the certificate is not attached. For more information, call the Michigan Economic Development Corporation (MEDC) at 517-373-9808 or visit the MEDC Web site at medc.michigan.org/miadvantage.

The WDSB Credit is available to self-insured employers only for the amount authorized by the Department of Consumer and Industry Services (CIS) during the tax year. The authorization date and the amount of credit are on the credit list (LW06401-Z04) given to taxpayers by CIS. Attach a copy of the credit list(s) to the return to substantiate claims. For more information on WDSB credit eligibility, call CIS, Bureau of Workers Disability Compensation, at 517-322-1879 or 1-888-396-5041 or visit the CIS Web site at www.michigan.gov/cis.

The Apprenticeship Credit encourages businesses to hire and provide training to qualified students. The credit equals 50 percent of the payroll expenses paid for the benefit of an apprentice in a qualified program *plus* 100 percent of the cost of classroom instruction and related expenses. Apprentices must be 16-19 years old and enrolled in either high school or a GED program. The maximum credit is \$2,000 annually per apprentice. To substantiate claims, attach a copy of an approved federal form *ETA 671* to the return for each apprentice. For more information, call the U.S. Department of Labor, Bureau of Apprenticeship and Training, at 517-377-1746 or visit Michigan's School-to-Registered Apprenticeship Program and Tax Credit Web site at www.michigan.gov/mdcd and click on Fact Sheets.

The Next Energy Payroll Credit provides a payroll credit to qualified businesses located within an alternative energy renaissance zone. Qualified businesses must be

engaged solely in the research, development or manufacturing of an alternative energy technology. The credit is equal to the payroll amount for the tax year attributable to employees who are working on alternative energy-related research, development or manufacturing and whose regular place of employment is within the zone, multiplied by the income tax rate for that year.

PART 2: Nonrefundable Credits

The Enterprise Zone Credit was created to encourage businesses to locate and expand in areas with high unemployment, low income, high property taxes and low property value. A certified business is eligible for a credit equal to the amount of tax liability attributable to business activity in the enterprise zone for 10 years from the date the business was certified. The only certified enterprise zone eligible for this credit is in Benton Harbor. No new applications are being accepted for this credit. Be sure to enter the street address or the parcel number of the property before beginning the calculation. For more information, see Revenue Administrative Bulletin 1993-10 or call the MEDC at 517-373-9808.

The Michigan Historic Preservation Credit provides tax incentives for homeowners, commercial property owners and businesses to rehabilitate historic resources located in Michigan. The credit is based upon the qualified expenditures made for rehabilitating historic resources.

Form 3581, *Michigan Historic Preservation Tax Credit*, must be attached as well as all attachments requested on that form.

Complete and attach Form 3614, *Michigan Historic Preservation Tax Credit Assignment* (Form 3614) if the credit is being assigned.

Questions regarding federal and state certification may be directed to the State Historic Preservation Office at 517-373-1630.

For additional information, visit the State Historic Preservation Office Web site at: www.michigan.gov/hal.

Information about Federal Historic Preservation Tax Incentives is available at: www2.cr.nps.gov

Forms are available on Treasury's Web site at www.michigan.gov/treasury.

The Low-Grade Hematite Pellet Credit provides a credit equal to \$1.00 per long ton of qualified low-grade hematite pellets consumed in an industrial or manufacturing process that is the business activity of the taxpayer. This credit shall be based on low-grade hematite pellets consumed on or after January 1, 2000. If the credit exceeds the tax liability, the difference may be carried forward for the next 5 tax years.

The Next Energy Business Activity Credit allows an eligible taxpayer, for tax years beginning after 2002, to claim a credit for certain qualified business activity if certified under the Michigan Next Energy Authority Act.

"Qualified business activity" is research, development or manufacturing of an alternative energy marine propulsion system, an alternative energy system, an alternative energy vehicle or alternative energy technology (as defined in the Act) or renewable fuel. The credit for a tax year is equal to the amount by which the taxpayer's SBT liability attributable to qualified business activity for the tax year exceeds the taxpayer's baseline tax liability attributable to qualified business activity. Attach the certificate issued by MEDC for this credit to the return to substantiate a claim.

For more information, call the MEDC at 517-373-9808 or visit their Web site at medc.michigan.org/advmfg.

The Pharmaceutical Credit provides a credit for qualified research expenses (as defined in section 41 of the IRC) related to the taxpayer's pharmaceutical-based business activity in Michigan. Eligible taxpayers must be primarily engaged in manufacturing, research, development and sale of pharmaceuticals; have at least 8,500 employees in Michigan whose primary place of employment is within a 100-mile radius of each other, where at least 5,000 of these Michigan employees must be engaged primarily in research and development of pharmaceuticals. The credit is equal to 6.5% of the amount by which the taxpayer's qualified research expenses relating to pharmaceutical-based business activity in this state for the tax year exceeds the average of those expenses that it paid for the immediately preceding three tax years. The credit may not exceed 200% of the average qualified research expenses relating to pharmaceutical-based business activity in this state for the three preceding tax years. If the credit exceeds the tax liability for the year, the difference may be carried forward for the next seven tax years. Complete and attach Form 4079, *Michigan Pharmaceutical Credit Assignment*, if the credit is being assigned.

The Old Brownfield Credit was available for tax years that began after December 31, 1996 and before January 1, 2001. The credit carryforwards from credits that were previously approved may still be applied against the current tax liability until the credit is used up or the 10-year limitation has been reached.

The Renaissance Zone Credit encourages businesses and individuals to move into a designated zone to help revitalize the area. A business located and conducting business activity within the Zone may claim a credit for tax years beginning after December 31, 1996. Beginning with the 2003 tax year, the method of calculating the credit is different for businesses first locating and conducting business activity within a Renaissance Zone

before December 1, 2002, and those businesses first locating and conducting business activity within a Renaissance Zone after November 30, 2002. Be sure to enter the street address or the parcel number of the property before beginning the calculation.

Business activities relating to a casino, including operating a parking lot, hotel, motel or retail store, cannot be used to calculate this credit. Businesses delinquent in filing or paying property tax, single business tax or city income tax as of December 31 of the prior tax year are not eligible for this credit. Taxpayers will be notified if a claimed credit is disallowed.

For more information on Renaissance Zones, contact the MEDC at 517-373-9808 or visit their Web site at medc.michigan.org/miadvantage. For information on the SBT credit, contact the Michigan Department of Treasury, Customer Contact Division, SBT Unit at 517-636-4700.

The New Brownfield Credit, extended through 2007, encourages businesses to make investment on eligible Michigan property that was used or is currently used for commercial, industrial, or residential purposes and is either a facility (environmentally contaminated property), functionally obsolete, or blighted. Functionally obsolete or blighted property must be located in a qualified local governmental unit. For the purpose of this credit, the local Brownfield Redevelopment Financing Authority designates eligible property in an approved Brownfield plan.

For the credit to be valid, attach the *Certificate of Completion*, issued after completion of the approval process, to the return. If the credit is being assigned, attach documentation verifying that the credit is valid. If the credit exceeds the tax liability for the year, the difference may be carried forward for the next 10 tax years.

For more information on the approval process for the Brownfield Credit visit Treasury's Web site at www.michigan.gov/treasury.

The MEGA Business Activity Tax Credit promotes economic growth and jobs in Michigan. Projects must be certified by MEGA. Each year, approved businesses receive a certificate from MEGA showing the total amount of tax credit allowed. Attach the *Annual Tax Credit Certificate* to the return to substantiate a claim. The credit will be disallowed if the certificate is not attached. If the credit exceeds the tax liability for the year, the difference may be carried forward for the next 10 tax years. For more information, contact the MEDC at 517-373-9808 or visit their Web site at medc.michigan.org/miadvantage.

Attach this schedule to the return.

Instructions for Form 1988

Insurance Company Quarterly Return for SBT and Retaliatory Tax

Important: Use only 2004 returns to file estimated payment for 2004.

Who Must Make Quarterly Tax Payments

If annual liability is expected to be more than \$600, quarterly estimates must be filed. If the tax year was less than 12 months, e.g., opened or closed a business during the year, annualize the tax to see if it is necessary to file estimates.

If there was business activity in Michigan in the previous year and the tax was \$20,000 or less, that tax liability may be used as the estimate for the current year annual tax. **To avoid penalty and interest**, divide the previous year's tax by 4, e.g., $\$20,000 \div 4 = \$5,000$, and pay that amount on the current year quarterly due date(s).

If there was business activity in Michigan in the previous year but no tax liability was reported or a return was not required to be filed, estimated payments are not required for the current year.

Amending estimates. If, after making payments, it is found that the estimated tax is substantially different than the original estimate, recompute the tax and adjust the payment in the next quarter.

Computing The Estimated Tax For The Quarter

Use one of the following methods:

- 25 percent of the preceding year's tax liability, only if preceding year's tax is \$20,000 or less, or
- 25 percent of the estimated annual SBT for the year, or
- Tax computed on the actual business activity for the quarter. If computing quarterly payments based on actual activity for the quarter then the four computed amounts cannot be less than 85 percent of the current tax year liability.

① **Note:** The effective tax rate for the 2003 tax year was 1.0735%.

Example

Estimated annual liability:	$\$60,000 \times 85\%$	=	\$51,000
Estimate required:	$\$51,000 \div 4$	=	\$12,750
Tax due per quarter:			\$12,750

	1st	2nd	3rd	4th
Tax due	\$12,750	\$12,750	\$12,750	\$12,750
Credit forward	\$15,000	\$2,250	0	0
Payment due	0*	\$10,500	\$12,750	\$12,750

*If the calculated estimate for any quarter is zero, do not send a quarterly estimate.

Penalty and Interest

If the sum of the estimated payments is less than 85 percent of the annual liability, or the amount of the estimated payment doesn't equal the quarter's liability, interest accrues at 1 percent above prime per month.

By law, penalty is 5% of tax due. Penalty increases by an additional 5% per month or fraction thereof, after the second month, to a maximum of 25%.

Due Dates

Quarter	Period	Due Date
1st	Jan. - Mar.	April 30
2nd	Apr. - June	July 31
3rd	July - Sept.	October 31
4th	Oct. - Dec.	January 31

Mailing Information

Mail quarterly payments to:

Michigan Department of Treasury
Dept. 77229
Detroit, Michigan 48277-0229

Visit the Michigan Department of Treasury Web site at:
www.michigan.gov/treasury

Certified Community Foundations and Component Funds

A component fund serves donors and nonprofit organizations in a specific geographic area as a restricted fund of a neighboring community foundation. The following are certified for the Community Foundations Credit for 2003.

- | | |
|--|--|
| 01 Albion Community Foundation | 14 Fremont Area Community Foundation |
| 56 Allegan County Community Foundation | Lake County Community Foundation |
| Saugatuck/Douglas Area Community Fund | Mecosta County Community Foundation |
| 63 Anchor Bay Community Foundation | Osceola County Community Foundation |
| 02 Ann Arbor Area Community Foundation | 15 Grand Haven Area Community Foundation |
| Ypsilanti Area Community Fund | Allendale Community Foundation |
| 49 Baraga County Community Foundation | Coopersville Area Foundation |
| 58 Barry Community Foundation | 16 Grand Rapids Community Foundation |
| 17 Battle Creek Community Foundation | Cascade Community Foundation |
| Athens Area Community Foundation | Ionia County Community Foundation |
| Homer Area Community Foundation | Southeast Ottawa Community Foundation |
| Springfield Community Foundation | Sparta Community Foundation |
| 03 Bay Area Community Foundation | Wyoming Community Foundation |
| Arenac County Fund | 46 Grand Traverse Regional Community Foundation |
| 04 Berrien Community Foundation | 48 Gratiot County Community Foundation |
| Coloma Community Fund | 18 Greater Frankenmuth Area Community Foundation |
| Greater Berrien Springs Community Endowment Fund | 37 Greenville Area Community Foundation |
| Harbor County Endowment Fund | Lakeview Area Community Foundation |
| 45 Branch County Community Foundation | Montcalm Panhandle Community Fund |
| 36 Cadillac Area Community Foundation | 43 Hillsdale County Community Foundation |
| Missaukee County Community Foundation | 60 Huron County Community Foundation |
| 64 Canton Community Foundation | 21 Jackson County Community Foundation |
| 06 Capital Region Community Foundation | 22 Kalamazoo Community Foundation |
| Eaton County Community Foundation | Bangor Community Foundation |
| 66 Central Montcalm Community Foundation | Covert Township Community Foundation |
| 44 Charlevoix County Community Foundation | South Haven Community Foundation |
| 70 Chippewa County Community Foundation | 67 Keweenaw Community Foundation |
| 28 Community Foundation for Muskegon County | 23 Leelanau Township Community Foundation |
| Mason County Community Foundation | 62 Lenawee Community Foundation |
| Oceana County Community Foundation | 55 Livonia Community Foundation |
| 29 Community Foundation for Northeast Michigan | 25 M & M Area Community Foundation |
| Iosco County Community Foundation | 65 Mackinac Island Community Foundation |
| North Central Michigan Community Foundation | 24 Manistee County Community Foundation |
| Straits Area Community Foundation | 39 Marquette Community Foundation |
| 09 Community Foundation for Southeast Michigan | Greater Ishpeming Area Community Fund |
| Chelsea Community Foundation | Gwinn Area Community Fund |
| Community Foundation for Livingston County | Negaunee Area Community Fund |
| 10 Community Foundation of Greater Flint | 26 Marshall Community Foundation |
| Clio Area Community Fund | 05 Michigan Gateway Community Foundation |
| Fenton Community Fund | 27 Midland Area Community Foundation |
| Flushing Area Community Fund | Clare County Community Foundation |
| Grand Blanc Community Fund | Gladwin County Endowment Fund |
| Lapeer County Community Fund | 42 Mt. Pleasant Area Community Foundation |
| 19 Community Foundation of Greater Rochester | Shepard Community Fund |
| 11 Community Foundation of Monroe County | 68 Northville Community Foundation |
| The Bedford Foundation | 75 Otsego County Community Foundation |
| 35 Community Foundation of St. Clair County | 47 Petoskey-Harbor Springs Area Community Foundation |
| 20 Community Foundation of the Holland/Zeland Area | 76 Roscommon County Community Foundation |
| 54 Community Foundation of the Upper Peninsula | 30 Saginaw Community Foundation |
| Alger Regional Community Foundation | 61 Sanilac County Community Foundation |
| Community Foundation for Delta County | 71 Shelby Community Foundation |
| Gogebic-Ontonagon Community Foundation | 31 Shiawassee Community Foundation |
| Les Chenaux Area Community Fund | 57 Southfield Community Foundation |
| Schoolcraft County Community Foundation | 74 Sterling Heights Community Foundation |
| St. Ignace Area Community Foundation | 40 Sturgis Area Community Foundation |
| Tahquamenon Falls Area Community Foundation | Constantine Area Community Foundation |
| West Iron County Area Community Fund | White Pigeon Community Foundation |
| 50 Dickinson County Area Community Foundation | 62 Tecumseh Community Fund Foundation |
| Crystal Falls/Forest Park Area Community Fund | 32 Three Rivers Area Community Foundation |
| Norway Affiliate Fund | 72 Troy Community Foundation |
| 13 Four County Community Foundation | 73 Tuscola County Community Foundation |

Revenue Administrative Bulletins

For copies of bulletins, visit our Web site at www.michigan.gov/treasury or call 1-800-367-6263.

<u>Number</u>	<u>Title</u>		
2003-2	Interest Rates	1993-14	Credit or Refund of Overpayment of Taxes or Credits in Excess of Tax Due and Applicable Interest
2003-1	Interest Rates		
2002-20	Sales Tax - Food for Human Consumption	1993-10	Enterprise Zone Act. Sales and Use Tax Exemptions and Single Business Tax Credit
2002-19	Limited Use Tax Exemption on the Transfer of Motor Vehicles, Aircraft, Watercraft, Mobile Homes, Off-Road Vehicles and Snowmobiles Between Relatives and Others	1992-10	Income and Single Business Taxes - Credit for Cash Donations to Eligible Shelters for the Homeless, Food Kitchens and Food Banks
2002-18	Notice to Change in Prepaid Gasoline Sales Tax Rate	1992-3	Single Business Tax, Capital Acquisition Deduction
2002-17	Interest Rate	1990-35	Single Business Tax Treatment of Terminated Pension Plans
2002-16	Single Business Tax - Financial Organizations Defined	1989-54	Single Business Taxation of Real Estate Mortgage Investment Conduits (REMICs)
2002-14	Apportionment Sourcing for Financial Organizations	1989-51	Single Business Tax, Small Business Credit and Statutory Exemption for Part-Year Shareholders/Partners
2001-06	List of Certified Community Foundations for Tax Year 2001 Single Business Tax Credit and Income Tax Credit	1989-49	Single Business Tax, Consolidated or Combined Reporting
2001-04	Single Business Tax Foreign Trucking	1989-48	Single Business Tax, Entities Under Common Control
2001-02	Single Business Tax Base for a Foreign Person	1989-47	Single Business Tax, Agriculture Exemption
2000-06	Withdrawal of Letter Rulings	1989-38	Officer Liability
2000-05	Michigan Tax Treatment of Federal Qualified Subchapter S Subsidiary (QSub) Election	1987-6	Single Business Tax Estimates
1999-11	Industrial Restructuring Alternative Sales Factor Apportionment		
1999-10	Single Business Tax Foreign Tax Base Retroactivity		
1999-9	Effect of Federal Entity Classification Election on Michigan Taxes		
1998-1	Single Business Tax Nexus Standards		
1996-4	Credit or Refund of Overpayment of Taxes or Credits in Excess of Tax Due and Applicable Interest		
1995-10	Income Tax - Single Business Tax Community Foundation Credit Extended		
1995-4	Penalty Provisions		
1994-12	Single Business Tax and Individual Income Tax Treatment of an Election Under Internal Revenue Code Section 338		
1994-1	Challenge of Assessment, Decision or Order Limited by Statute		